

BEFORE THE STATE BOARD OF EQUALIZATION  
ASSESSMENT APPEALS COMMISSION

Appeal of:

LYNDA L. LAMENSDORF	)	
Ward 55, Block 26, Parcel 8	)	Shelby
Residential Property	)	County
Tax Year 2005-2006	)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who recommended the subject property be assessed as follows:

Land value	Improvement value	Total value	Assessment
\$32,200	\$95,000	\$127,200	\$31,800

The appeal was heard in Memphis on April 25, 2007 before Commission members Brooks (presiding), Wade and Jones.<sup>1</sup> Ms. Lamensdorf represented herself, and staff appraiser Jonathan Jackson appeared on behalf of the assessor.

Findings of fact and conclusions of law

The subject property is a home and lot 4171 Hildale Avenue in Memphis. Ms. Lamensdorf contended her property should be valued at no more than \$121,000 because of its poor condition. She identified about \$17,000 in needed repairs to the driveway, heating and air conditioning system, and ceilings. She complained the square footage was lower than asserted by the assessor. She presented comparable sales to support a lower value, but these sales were rejected by the administrative judge because most dated too far back to be relevant to value as of January 1, 2005. The more recent sales tended to support the value recommended by the administrative judge.

Mr. Jackson likewise presented comparable sales properly adjusted to reflect differences with the subject, and the selling prices as adjusted corroborated the present value. The difference in square footage is explained by the exterior measurements the assessor generally must use for all properties. Although we have no reason to doubt Ms. Lamensdorf's property is in poor repair, we find the assessor's value already takes the property condition into account.

---

<sup>1</sup> Mr. Wade and Mr. Jones sat as designated alternates for absent members, pursuant to Tenn. Code Ann. §4-5-302.



Ms. Lamensdorf requested at the hearing that her appeal be amended to include tax year 2006 since the time to appeal to the county board of equalization had run during the pendency of the appeal to the State Board of Equalization. The assessor neither opposed nor supported the request. The Commission finds it is its usual practice to grant such requests, and the appeal will include 2006 unless the assessor subsequently demonstrates good cause to reconsider our action upon a timely petition.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed and the value is determined as follows:

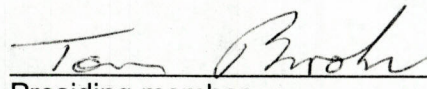
Land value	Improvement value	Total value	Assessment
\$32,200	\$95,000	\$127,200	\$31,800

This order is subject to:

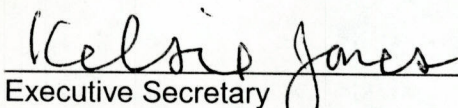
1. Reconsideration by the Commission, in the Commission's discretion.  
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.
3. Review by the Chancery Court of Shelby County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: 9-5-07

  
\_\_\_\_\_  
Presiding member

ATTEST:

  
\_\_\_\_\_  
Executive Secretary

cc: Ms. Lynda Lamensdorf  
Ms. Tameaka Stanton Riley, Assessor's office